Message Text

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INFO OCT-01 ISO-00 EB-08 COME-00 ITC-01 CIAE-00 DODE-00 PM-04 H-01 INR-07 L-03 NSAE-00 NSC-05 PA-01 PRS-01 SP-02 SS-15 USIA-06 OMB-01 TRSE-00 /068 W ------100353Z 117717 /72-62

R 100011Z FEB 77
FM AMEMBASSY OTTAWA
TO SECSTATE WASHDC 2389
INFO ALL AMCONSULS CANADA

LIMITED OFFICIAL USE OTTAWA 0505

E.O. 11652: N/A

TAGS: ETRD, EFIN, CA

SUBJ: U.S. TAX LEGISLATION ON CONVENTIONS

REF: OTTAWA 267

1. DEPARTMENT OF INDUSTRY, TRADE AND COMMERCE (ITC) HAS ISSUED A PRESS RELEASE ANNOUNCING THAT GOC HAS SENT DIPLOMATIC NOTE TO U.S. STATE DEPARTMENT EXPRESSING CONCERN ABOUT ECONOMIC IMPACT OF SECTION 602 OF U.S. TAX REFORM ACT RELATING TO DEDUCTION OF CONVENTION EXPENSES. COPIES OF PRESS RELEASE BEING POUCHED TO EUR/CAN AND EB/IFD.

2. COMMENT: RELEASE IS OBVIOUSLY DESIGNED TO MAKE CLEAR THAT GOC HAS TAKEN SOME ACTION IN RESPONSE TO STRONG PRESSURES FROM AFFECTED CANADIAN INTERESTS BUT ITS LANGUAGE IS LOW KEY AND IT HOLDS OUT NO HOPE FOR IMMEDIATE RELIEF. RELEASE QUOTES ITC MINISTER CHRETIEN: "IT IS OUR HOPE THAT THE NEW ADMINISTRATION AND CONGRESS WILL ENTERTAIN PROPOSALS TO AMELIORATE THIS LEGISLATION JUST AS SOON AS DUE PROCESSES PERMIT A RE-ASSESSMENT OF THE INTENT OF THE REGULATION COMPARED LIMITED OFFICIAL USE

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WITH ITS RATHER MORE FAR-REACHING EFFECTS IN PRACTICE." ENDERS

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Message Attributes

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Disposition Comment: 25 YEAR REVIEW

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Disposition History: n/a
Disposition Reason:
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